

Sri B. D. JATTI.—I beg to move :

“That the Mysore Sales Tax (Amendment) Bill, 1964, as amended, be passed.”

Mr. SPEAKER.—The question is :

“That the Mysore Sales Tax (Amendment) Bill, 1964, as amended, be passed.”

The motion was adopted.

THE MYSORE AGRICULTURAL INCOME TAX (AMENDMENT) BILL, 1964.

Motion to consider.

Sri B. D. JATTI.—I beg to move :

“That the Mysore Agricultural Income Tax (Amendment) Bill, 1964, be taken into consideration.”

Mr. SPEAKER.—Motion moved :

“That the Mysore Agricultural Income Tax (Amendment) Bill, 1964, be taken into consideration.”

Sri B. D. JATTI.—Clause 2 in the Amending Bill is just on the lines of the provision under the Indian Income Tax Act in Section 40 (C) which vests discretion in the Income Tax Officer to allow expenditure in the above-mentioned category of cases if in his opinion, the expenditure is not unreasonable having regard to the legitimate business needs of the Company and the benefit derived by it or accruing therefrom. So, similar provision was suggested last year during the discussion here and the Upper House. Now that provision has been made. It gives relief to Planters. Section 2 (2) refers to amendment of Section 5, Explanation 1. There only the term ‘plant’ has been defined. Now, if only plant is to be found there and if it is only defined, then there is some difficulty regarding the buildings which are constructed by the planters for the use of the workers working in the area. So, as it is found necessary that expenditure incurred for construction of buildings for providing amenities for labourers under the Plantation Labour Act should be considered for the purpose of allowing deduction in the calculation of assessable agricultural income, the definition of term ‘building’ is proposed to be inserted here. Then Sir, Explanation 2 to Section 5. That provides allowance in respect of all re-planting expenditure up to 10 per cent of expenditure incurred exclusively on new plantations of plants for green perennial crops under rule 33. But when that matter was referred to High Court, in Writ Petition No. 742, the High Court held that rule 33 was inconsistent with section 5 (k) and therefore held to be bad in law and therefore deleted. It is therefore

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considered necessary that provision should be made in the Act itself to allow deduction of 10 per cent of expenditure incurred exclusively on new cultivation of areca or coffee. These are reliefs which are given to the people for plantation crops as they will export coffee, etc., to foreign countries and earn foreign exchange.

† Sri G. V. GOWDA.—Mr. Speaker, Sir, though we have unanimously passed the Mysore Sales Tax (Amending) Bill, so far as this Bill is concerned, I believe that it is not proper on our part to support it for the simple reason that it wants to give relief to those persons who in my opinion are not eligible at all from the point of view of our goal to establish democratic socialist society. In the original Act, it has been definitely held that the benefit that has to be taken or remuneration that is to be given or amenities that are to be provided to a director in a company or a relative, cannot be considered as expenditure at all for the purpose of giving deductions in the Agricultural Income Tax. It has been held that it cannot be taken as an expenditure at all, because they float the company and they derive the income and whatever the balance be, it goes to them. It cannot be said that because I am a director or I am a relative of a director and who has invested some capital, I have to take some remuneration which should be included in the expenditure.

Mr. SPEAKER.—His service should or should not be made remunerative?

Sri G. V. GOWDA.—His services are there and he will get profit. Out of the income derived from the Company, after paying income-tax, whatever balance is there, it is the income to him for his service. Why should he again calculate salary or remuneration at Rs. 1,000? If he employs a person by paying salary, it has got to be deducted. It is an expenditure item. So far as he is concerned, the director or a person who has invested money, can it be said that he takes some salary?

Mr. SPEAKER.—Though it is admissible as a deduction for income-tax purpose, does the member say that it should not be recognised as an item of expenditure for the purpose of agricultural income-tax?

Sri G. V. GOWDA.—Therefore I am submitting what we have done under the Agricultural Income Tax Act as perfectly correct and any officer should not be given discretion to find out whether remuneration taken by a director or salary taken by a director or benefits taken by a director can be reasonable or not or can be taken into consideration for allowing the deductions and all that. Why should that be?

Mr. SPEAKER.—What is the difference between income-tax and agricultural income-tax?

Sri G. V. GOWDA.—This agricultural income-tax is derived out of agriculture.

Mr. SPEAKER.—If the charges are in excess, it has got to be reduced so that there can be no fraud. But remuneration for service rendered is legitimate expenditure. What kind of a person has the Hon'ble Member in view when he says, any company where a person ..?

Sri G. V. GOWDA.—Director or a person who has substantial interest in the company, or a relation.

Mr. SPEAKER.—A coffee plantation may be worth five lakhs, but the director may have only 10 shares. He is given remuneration. If he does not do any work to maintain himself, those charges cannot be reasonably be contended as items of expenditure.

Sri G. V. GOWDA.—Salary is included in the expenditure.

Sri A. P. APPANNA.—In the original section, even salary was not deducted.

Sri G. V. GOWDA.—There may be no necessity for a director, still they may feel that he is necessary. The word Director should be defined. He must not be receiving any other income, apart from his salary.

Mr. SPEAKER.—If he has got shares, should he not get bonus and dividend?

Sri G. V. GOWDA.—If he is taking bonus and dividend why should he take salary?

Mr. SPEAKER.—It is a point worth considering.

Sri G. V. GOWDA.—Here, as we have said if the Director has no substantial interest in the company.....

Mr. SPEAKER.—Under the Income-tax Act, these cases have cropped up. The first view was that there should be no such deduction from income-tax. Then the later view was that if the person really contributed services, there being no other occupation, to the real growth of the entire harvesting crop in other words, where it is not a fraud, it should be allowed. If the relation is not there, somebody else would be employed.

Sri G. V. GOWDA.—Is he not deriving income?

Mr. SPEAKER.—Excepting dividend, bonus and remuneration. They are not income. What is the members concept of income for a director?

Sri G. V. GOWDA.—Any person can be declared. Even fifty per cent—they can declare.

Mr. SPEAKER.—Dividend is not excluded from agricultural income-tax. It is only remuneration.

Sri G. V. GOWDA.—Bonus, salary and any other amenity this should be excluded from being taken to expenditure side for the purposes of getting concessions and deductions. You say because he contributes his service, he is entitled to some benefit. Why not you apply the same thing to the ryots. He is the person who tills the soil. Suppose a person has three acres of land—now the proposal is to enhance revenue assessment and he grows about six pallas of ragi or jola. Three pallas comes towards expenditure and the rest is three pallas. That means his income is Rs. 90 at Rs. 30 per palla. For the whole year he gets Rs. 90

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and he has to pay Rs. 15 as tax. Then he has to live on Rs. 75. Should not something be paid for the work he does and the labour he contributes? Your contention is that because the Director contributes his services and therefore he is entitled to remuneration and therefore the expenditure paid to him as salary should be deducted from assessable income. Why not you apply the same analogy to the ryot?

Mr. SPEAKER.—In a company, there is nothing like an individual, but here, he works for himself. In a company he works for himself and the others, for the partners of the firm also.

Sri G. V. GOWDA.—It is a co-operative venture. Therefore, from that analogy, I do not think unless the director has no substantial interest in the company and his only business is to manage the affairs of the company; then he is eligible for a reasonable salary which should be given deduction to and not in other cases. If you empower the officer to decide cases in his own discretion, I am afraid that justice cannot be secured so far as the financial aspect is concerned. It is very difficult, to use one's own discretion, to judge whether the salary paid to a director is reasonable or to what extent it is reasonable. It is a complicated problem to the officer if you ask the officer to use his discretion to come to a conclusion to what extent it is reasonable. They will say that they want amenities. Every director and partner wants a fine car. They will demand a car as an amenity in the interests of the work of the company, and a good house. Does it mean that deduction should be given for all this expenditure? It is unreasonable. It is difficult to find out what is reasonable. If the director is eligible for something, give him. But to leave it to the Agricultural income-tax officer to decide whether the expenditure is reasonable for the purpose of allowing deduction, etc., is not good. Therefore, I am requesting the Finance Minister to reconsider the matter; and, see the original clause. If a director is paid, when he has no other interest, that salary would be taken into the expenditure side and there is no difficulty in getting concession. If you leave this clause as it is, every director is likely to take advantage whether he has substantial interest or not.

2-30 P.M.

[MR. DEPUTY SPEAKER in the Chair.]

Another thing is a relative is defined:

"relative in relation to an individual means the husband, wife, brother or sister or any lineal ascendant or descendant of that individual."

Here, brother and sister is not defined. So, if the brothers and sisters are shareholders of a company you have neglected them. I am really afraid it is really going to be abused.

Clause 3—For new cultivation of areca or coffee ten per cent of such expenditure may be deducted from the agricultural income of such person. Supposing a person has spent Rs. 50,000 for improving the land and bringing it to cultivation, if you say 10 per cent, it will be 5,000. What should happen to Rs. 45,000? I do not understand the definition. Supposing a person has spent for Rs. 50,000 for bringing land to cultivation and raises areca or coffee. You say:

“If in any year expenditure is incurred exclusively on new cultivation of land for growing areca or coffee plants or on maintenance of immature plants of areca or coffee, ten per cent of such expenditure may be deducted from the agricultural income of such person”.

Supposing the 10 per cent to be deducted is more than the agricultural income, he has to pay, what is to be made? Supposing according to the calculations he has to pay Rs. 7,000 by way of income-tax, what about the balance? So, I fail to understand the real implications of this amendment. I request the Hon’ble Minister to clarify and please see that the original sub-clause (k) about the expenditure expended in the previous year for the purpose of deriving agricultural income-tax is included in the expenditure list and they are eligible to concession.

So far as building is concerned it is stated that since under the Plantation Labour Act, buildings have to be provided for the workers it is an obligatory duty that planters have got to provide buildings for the workers—we have to consider whether this could be taken for the purpose of increased expenditure. Supposing he constructs 50 houses he would have spent Rs. 5,000. By what time this amount should be credited? It is said “in the manner provided in the original Act”. So, how can the buildings constructed to provide for accommodation for the workers be taken into consideration while computing the agricultural income-tax is beyond one’s comprehension. Supposing the building is more than this to be taken into account from next year, that will result in not getting any income from him.

The point is whether it is proper and justifiable to take into account the expenditure he makes in relation to the construction of houses under the Plantation Labour Act. That has to be treated as capital expenditure and depreciation may be allowed every year. This aspect has to be reconsidered. There are Agricultural Income-tax Acts in other States also. I do not know what they have to say in this matter. The question arises whether it applies to the houses constructed by the planters since 1951. It results in several complications. With these observations, I request the Hon’ble Minister not to be hasty in getting these amendments passed.

† Sri A. P. APPANNA (Virajpet).—Mr. Speaker, Sir, as regards amendment of section 5, in the original Act any remuneration or any benefit that is given to a director was not allowed to be included in the expenses. The Hon’ble Member Sri Venkatai Gowda was arguing that all the estates are owned by individuals. That is not so; there are

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estates owned by partnership, firms and companies. In the original Act, if a director is employed and given a salary to look after the management of the estate, there was no provision like this in respect of it. In the original Act, suppose in a company there is a director and his son who is very efficient is appointed to look after the estate, the amounts given to him by way of remuneration or benefit or amenity shall not be deemed to be expenditure for the purpose of deriving agricultural income and they cannot be deducted from the agricultural income. So, a director's son who is unemployed cannot be employed in the same estate. He must seek employment in somebody else's estate. In the interest of the development of the estate, will it not be better to employ his own son who is well-versed in plantation. This defect is sought to be corrected in this amending Bill. If this discretion is not given to the agricultural income-tax officer to decide whether a particular manager is necessary or not for the management of an estate, who is the authority to decide? There must be some authority to decide whether a particular expenditure is necessary or not. So, this provision must be there but the discretion must be given to the officer to see that unnecessary expenditure is not allowed.

Now, I come to the clause dealing with buildings. Under this amendment the person is entitled for depreciation only—not the entire cost. Sri G. V. Gowda suggested that it must be brought on the capital side. If it is brought on the capital expenditure side, he will be allowed only ten per cent of what he has spent.

Sri G. V. GOWDA.—He could have constructed the building before the agriculture income-tax came into force. He should be now allowed to show that he has built it from the agricultural income.

Sri A. P. APPANNA.—That is a different matter. To those people who have constructed under the Plantation Labour Act, they have to expend from the agricultural income. What they are asking for is only to take into consideration that amount that has been expended. Government cannot say in one voice that they must construct the buildings for the works and then say that, that expenditure could not be taken into consideration. Amenities must be provided for the workers and if the planters are spending from the income, Government say that, that expenditure must be shown on the expenditure side. What is provided for in this amendment is only depreciation and not the entire expenses. Under the capital expenditure side only ten per cent development rebate is allowed and that is once for all. If 50,000 is invested on a barren land, what is the value of the land? It has gone up to 50,000 and so the capital has increased. That is why they have given for the development rebate ten per cent. When there is a provision for development rebate, why not on agricultural side? Do you think that agriculture is more prosperous than industry? When developmen

rebate is provided for industries, why not for agriculture? What is provided here is not more than what is provided in the the general income tax.

[MR. SPEAKER in the Chair].

Mr. SPEAKER.—I have been following the Debate and I think there is a slight confusion. The duty cast on them to put up tenaments, houses and accommodation to the labourers involves certain expenditure; it is a capital expenditure and therefore it is provided. Revenue expenditure is for the purpose of raising the crop which when converted into cash means income which must be taxed.

Sri G. V. GOWDA.—Sir, buildings include all structures. Provision in the original clause is to allow depreciation on capital buildings. If the buildings are annually erected, further sum, subject to such conditions, are to be prescribed. It is all right there. It is sought to be given for the houses that are already constructed in the plantation colonies. Now, it is brought to include the houses constructed for the plantation workers.

Sri C. J. MUCKANNAPPA (Sira).—Sir, let us consider this after 3-30 P.M.

Mr. SPEAKER.—The House will now rise and meet at 3-30 P.M.

The House adjourned for recess at Three of the Clock and reassembled at Thirty Minutes past Three of the Clock.

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[MR. SPEAKER in the Chair]

Sri A. P. APPANNA.—Sir, regarding the buildings, what is provided for in the amendment is that a depreciation allowance is allowed. The entire expenses for the building cannot be brought one year itself. Depreciation is allowed only on what is expended for a particular building and the depreciation provided ranges from $3\frac{1}{2}$ to 5 per cent. It is necessary because the building depreciates and the depreciation value must be given to the planters, who build the building under the Plantation Labour Act for the workers. It is a building meant for the agricultural production, because the workers who work live there and they are for the development of agriculture. So, the entire expenses in a particular year is not allowed to be deducted from the agricultural income-tax. Only a depreciation is provided for, and in expanding the building, they have included the amenities that are provided for workers.

Regarding the 'development rebate' that is proposed in the amending Bill, I would like to know why this development rebate is confined to Coffee plantations only. It must be applicable to cardamom, Coconut, Orange and Rubber plantations also, because they also come under plantations. The development rebate must be provided for all these plantations. Hon'ble Member, Sri G. V. Gowda was suggesting

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that 10 per cent rebate is not over and above the expenditure that is allowed. Even if a new acreage is taken and Rs. 50,000 is spent, that amount of Rs. 50,000 is not allowed to be included in the expenses at any time. What is proposed here is, 10 per cent of the expenses are allowed in the first year and nothing else. In the subsequent year if the Government think that agriculture is more prosperous than industry, it is a different matter. The development of agriculture must be encouraged. If that is so, what is provided for in the industrial side must at least be provided on the agricultural side. In fact, if 10 per cent is provided on industrial side, the agricultural side must be provided 20 per cent. If you provide 10 per cent development rebate, the planters will be induced to have more cultivation and if there is more cultivation, more income will be there and more agricultural income-tax will come to Government.

Sri G. V. GOWDA.—The land value will go up. Then how is he entitled for rebate?

Mr. SPEAKER.—If new lands are reclaimed, that may happen. What we are discussing is only income out of the annual harvest. When it is not going to yield anything at all, where is the inducement? More tax is payable only when it begins to yield.

Sri G. V. GOWDA.—The more the income the more the tax.

Mr. SPEAKER.—How can it be when there is no production? It is not a paddy crop. Paddy crop yields every year, but Coffee and Rubber Crops require some time.

Sri A. P. APPANNA.—In the new cultivation, what is spent for raising new cultivation at any stage, that expense can be deducted. The Hon'ble Member, Sri G. V. Gowda said that it adds to the value of the capital expenditure. But what happens to the capital after 40 years when the life of the plant goes?

Sri G. V. GOWDA.—Depreciation is there.

Sri A. P. APPANNA.—Where is it provided? When you say that the new cultivation is done, the value increases. After 40 years it comes to the same.

Sri C. J. MUCKANNAPPA.—Are you not going to deduct this money for general income-tax? What is the basis on which general income-tax is levied?

Sri A. P. APPANNA.—That is altogether a different matter. What is expended for the new cultivation, we cannot deduct anywhere. No provision is made for depreciation.

Sri G. V. GOWDA.—It has been realised through a period of 40 years.

Sri A. P. APPANNA.—How can it be? There must be a provision. There is provision for depreciation with regard to buildings, other machinery and coffee plantation. So far as other plants are concerned, no depreciation is allowed. Therefore, this provision of 10 per cent is an inducement for the planters to have new cultivation which will

result in more acreage being brought under plantation and the income will be more and the agricultural income-tax will be more. So, this is a welcome measure and it is going to encourage the planters to have more scientific cultivation in the State and thereby we will have more income to the State also.

With these observations, I conclude.

(ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕ್ಕಣಿಪ್ಪ)

ರಿಜಿಸ್ಟ್ರಾರ್‌ನಲ್ಲಿ ಏನು ಹೇಳಿದ್ದಿರಿ? ಹಿಂದೆ ನಾವು ಹೇಳಿ ಮಾತನಾಡಿದಾಗ ಮಾನ್ಯ ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು ನಿಷ್ಪತ್ತಿ ಹೇಳಿದ್ದರು ಏನು ನುಳ್ಳು ನೇ ಏರೋಧಿ ಮಾಡು ತ್ರಿಧಿದಿರಿ ಎಂದು ಹೇಳಿದರು. ಆಗ ಹೊನ ಬೆಳಕು ಏನು ಚೆಪ್ಪಿದಿರಿ? ಕಾಫಿಕಾಲ್‌ಎಂಬರುಗಳೇ ಅಗ್ರಿಕರ್‌ಜರಲ್ ಇಂಡಿಯಾಕ್ಸ್ ಹಾಕದೇ ಇಡ್ಡಿರೂ ಲೇಬರ್ ಆಕ್ಸ್‌ನ್ನು ಅವರ ಹೇಳಿ ಎನಾವೇಲ್‌ನ್ ಮಾಡುತ್ತಿರಿ. ಕೂಲಿಗಾರರಿಗೆ ವಾನೆಗಳನ್ನು ಕಟ್ಟಿಕೊಡುವುದಕ್ಕೆ ಸಹಾಯ ಮಾಡುತ್ತಿರಿ. ಬೇರೆ ಯವರ ಹೆನೆನಿಸಲ್ಲಿ ಶ್ರೀಮಂತಿಗೆ ಏನಾದರೂ ಸವಲತ್ತು ಸಿಕ್ಕಬಹುದು. ಆ ದೇಶದಲ್ಲಿ ಇಂಥಾ ಪದ್ಧತಿಯನ್ನು ಅನುಸರಿಸಬೇಕಿ. ನಾನು ಈ ತಿಂದು ಪಡಿಯನ್ನು ಬಟ್ಟಿಕೊಳ್ಳುವುದಕ್ಕಾಗುವದಿಲ್ಲ. ನಿಷ್ಪತ್ತಿ ತಿಂದಿರಿ ಮಾಡುವುದಾದರೆ ಕಾಫಿಕಾಲ್‌ಎಂಬರುಗಳು ತಮಗೆ ರಾಭ್ ಬಂದಿದೆ ಎಂದು ಲೆಕ್ಟನ್ನು ಕೊಡುವುದಿಲ್ಲ. ನಿಷ್ಪತ್ತಿ ಈಗ ಅವರಿಗೆ ಏನು ಉದಳಕ್ಕೆ ಕೊಡಬೇಕೆಂದು ಇಟ್ಟುಕೊಂಡಿದ್ದೀರೋ ಎಲ್ಲಾ ಅದರ ಒಳಗಡೆ ತೋರಿಸುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಮಾಡುತ್ತಾರೆ. ಕಾಫಿಕಾಲ್‌ಎಂಬರಿಗೆ ಬರತಕ್ಕ ಅದಾಯಿದಲ್ಲಿ ನೈಕರರ ಸಂಬಳ ದಿವಿಸಿಯೆಂಬು-ಇತ್ಯಾದಿಗಳಿರ್ಲಾ ಹೋಗಿ ಅದಾಯಿ ಬರುವದಿಲ್ಲ. ಅದೆ ರಿಂದ ಸರ್ಕಾರಕ್ಕೆ ಕಾಫಿ ಪಾಲ್‌ಎಂಬರುಗಳಿಂದ ಅಗ್ರಿಕರ್‌ಜರಲ್ ಇಂಡಿಯಾಕ್ಸ್ ಬಿಂದುವದಿಲ್ಲ. ನಮ್ಮೆ ದೇಶದಲ್ಲಿ ಎರಡು ಕಂಪನಿಗಳಿವೆ. ಒಂದು ನಿಮೆಂಟೆ ಘಾರ್ಕ್‌ಕ್ರಿಯೆ ಮತ್ತೊಂದು ಹೇಫರ್ ಘಾರ್ಕ್‌ಕ್ರಿಯೆ. ಅದರ ಮಾಲ್‌ಕರು ತನ್ನ ಮಾರ್ಗನ್ನೇ ಆ ಘಾರ್ಕ್‌ಕ್ರಿಯೆ ಸೆಕ್ರೆಟರಿಯಾಗಿ ನೇಮುಕ ಮಾಡಿ ಕೊಂಡಿದ್ದಾರೆ. ಆ ಸೆಕ್ರೆಟರಿಯಾಗಿ ಒಂದು ತಿಂಗಳಿಗೆ 2,550 ರಾಷ್ಟ್ರಾಯಿ ಸಂಬಳವನ್ನು ಕೊಡು ತ್ರಿಧಿದೆವೆಂದು ಹಾಕಿಕೊಂಡಿದ್ದಾರೆ. ಹೇಫರ್ ಘಾರ್ಕ್‌ಕ್ರಿಯೆ ಮತ್ತು ನಿಮೆಂಟೆ ಘಾರ್ಕ್‌ಕ್ರಿಯೆಲ್ಲಿ ಬಂದ ಅದಾಯಿಕ್ಕೆ ಇಂಡಿಯಾಕ್ಸ್ ಕೊಡುವಾಗ ಈ ಸೆಕ್ರೆಟರಿ ಸಂಬಳ ಎಂದು 25-30 ಸಾವಿರ ರೂಪಾಯಿ ಗಳನ್ನು ಅದರಲ್ಲಿ ದಿಡಕ್ಕಿ ಮಾಡುತ್ತಾರೆ. ಈ ರಿಂತೆ ಒಟ್ಟು ಅದಾಯಿದಲ್ಲಿ 25-30 ಸಾವಿರ ರೂಪಾಯಿಗಳನ್ನು ತೆಗೆದುಹಾಕಿದರೆ ಎಟ್ಟು ಇಂಡಿಯಾಕ್ಸ್ ಕಡಿಮೆ ಅಲ್ಲಿ ಎಂಬುದನ್ನು ಲೆಕ್ಟ ಹಾಕಿ? ಶ್ರೀಮಂತರು ತೆಗೆದು ಬಿಳಿತ್ತಾರೆ ಎಂದು ಈ ರಿಂತೆ ಲೆಕ್ಟನ್ನು ಬಿಡಿದರೆ ಹೇಗೆ? ಕೈಗಾರಿಕೆ ಗಳವರಿಗೆ ನಾಲವನ್ನು ಕೊಡುತ್ತಿರಿ, ಇಂಡಸ್ಟ್ರಿಯಲ್ ಡೆವಲಪ್‌ಮಂಟ್‌ಗೋಂಸ್‌ರ ಎಲ್ಲಾ ಸವಲತ್ತು ಗಳನ್ನು ಅವರಿಗೆ ಒದಗಿಸಿಕೊಡುತ್ತಿರಿ, ಘಾರ್ಕ್‌ನಿಂದ ಮೆಚ್ಚಿಸಿರುವುದನ್ನು ತರಿಸಿಕೊಡುತ್ತಿರಿ, ಅದರೂ ನಷ ಅವರು, ಇಂಡಿಯಾಕ್ಸ್ ಕೊಡುವಾಗ ತಪ್ಪಿಸಿಕೊಳ್ಳಿತ್ತಾರೆ ಶ್ರೀದ್ವಾನ್ ವೆಂಟಿ ಗೌಡರು ಹೇಳಿದರು ಈ ಕಾಫಿ ಬೆಳೆದಾರಿ ಅನ್ನಂಗ ಕುರ್ತಾವ್ ಅದೆ ರಿಂದ ಇಡಕ್ಕೆ ಅಗ್ರಿಕರ್‌ಜರಲ್ ಇಂಡಿಯಾಕ್ಸ್ ಕೊಡುವುದನ್ನು ಕೊಂಡ ಸ್ಥಿತಮಾಡಿದಿ ಎಂದು. ಅದಕ್ಕೂನ್ನರ ನಾನು ಹೇಳಿದ್ದರು ಏನೆಂದರೆ ಈ ಅಗ್ರಿಕರ್‌ಜರಲ್ ಇಂಡಿಯಾಕ್ಸ್ ಕಾಣಿಸಿನ್ನು ನಿಮ್ಮ ಪಾರ್ಟಿಯಲ್ಲಿ ದಿಸ್ತ್ರಿಬ್ ಮಾಡಿ ಇಡನ್ನು ನಾರ್ಕ್‌ಪ್ರೆ ಮಾಡಿದಿ. ಒಳ್ಳೆಯ ಕಾಲ ಬಂದಾಗ, ಸ್ನೇಹಿಯಲ್ಲಿಕ್ಕೆ ಪಾರ್ಪ್ರಿನ್ ಅಫ್ ಸೊಸೈಟಿಯನ್ನು ನಾಳಿನೆ ಮಾಡಿ ಜನಗಳ ಜೀಬನಲ್ಲಿ ದುಡ್ಡಿ ಒಂದಾದುವಾಗ ಬುದು ಕಾನೂನನ್ನು ಬೆಕಾದರೆ ತರೋಣ. ಶ್ರೀಮಂತರಿಗೆ ಸಹಾಯ ಮಾಡತಕ್ಕಂಥ ಹಡ್ಡಿಯನ್ನು ಅನುಸರಿಸಿ ಬಿಡವರು ಬಿಡವರೇ ಆಗುತ್ತಿದ್ದಾರೆ. ಶ್ರೀಮಂತರು ಶ್ರೀಮಂತರೇ ಆಗುತ್ತಿದ್ದಾರೆ. ಇಂಥಾ ಸರ್ಕಾರ ರೈತರಿಗೋಂಸ್‌ರ ದುಡಿಯುತ್ತಾರೆಯೇ? ಸಮಾಜವಾದದ ಗುರಿಯನ್ನು ತಲ್ಲಿಪು ತಾರೆಯೇ ಎಂದು ಕೇಳಿಬೇಕಾಗಿದೆ. ಈಗ ನಿಷ್ಪತ್ತಿ ತರತಕ್ಕಂಥ ಸಣ್ಣ ಸಣ್ಣ ತಿದು ಪಡಿಗಳನ್ನು ನೈಋಡಿದರೆ ನಿಜವಾಗಿ ಬೂಝ ನಿಮ್ಮ ಗುರಿ ಅದು ಅಲ್ಲ. ಶ್ರೀಮಂತರು ಶ್ರೀಮಂತರೇ ಆಗಬೇಕು ಬಿಡವರು ಬಿಡವರೇ ಆಗದೇಕು ಎನ್ನು ವಂಧ ಕಾನೂನನ್ನು ಮಾಡಿ ಶಾಸನ ಕಡಿತಕ್ಕೆ ವಿರಸುತ್ತಿದ್ದಿರಿ. ಅದಕ್ಕೂನ್ನರ ನಾವಾದರೂ ಸರ್ಕಾರದವರಲ್ಲಿ ಅರಿಕೆ ಮಾಡಿಕೊಳ್ಳುವುದು ಇಷ್ಟ್ವೆ. ಸರ್ಕಾರದವರು ಇಂಥಾ ಒಂದು ನಷ್ಟುವನ್ನು ಭಾವಿಸುವಂತಾ ಕಾನೂನನ್ನು ಮಾಡತಕ್ಕ ಮಾರ್ಗದಲ್ಲಿ ಮುಂದುವರಿಯುತ್ತಾ, ಹೋದರೆ ಹೇಗೆ? ಯಾವುದಾದರೂ ಒಂದು ಕೇರೆ ಕುಂಟಿಯನ್ನು ಕಟ್ಟಿಕೊಡಿ ಎಂದು ಕೇಳಿದರೆ ನರ್ಕಾರದಲ್ಲಿ ದುಡ್ಡಿ ಇಲ್ಲ ಎಂದು ಹೇಳಿತ್ತಿರಿ. ಇಂಥಾ ಸಂದರ್ಭದಲ್ಲಿ ಅಗ್ರಿಕರ್‌ಜರಲ್ ಇಂಡಿಯಾಕ್ಸ್‌ನಲ್ಲಿ ಬರತಕ್ಕ ಹಿಂಬನ್ನು ಕಲೆದುಕೊಂಡರೆ ನಿಷ್ಪತ್ತಿ ರಾಜಧಾನವನ್ನೇನ್ನು ಕಟ್ಟಿಸುತ್ತಿರಿ, ನ್ಯೂಲ್ಯಾಗ್ಲೇನ್ ಕೊಡುತ್ತಿರಿ, ಗಾರ್ಂಟ್ ಇಂ ಎಯ್ ಏನು ಕೊಡುತ್ತಿರಿ, ಬೇಗನ್‌ ಇರಿಗೇಷನ್‌ಗೆ ಏನು ಹಣ ಹಾಕುತ್ತಿರಿ?

ತಾವ ಕೊಡಬೇಕಾದ ನಾಲವನ್ನು ಹೇಗೆ ಶ್ರೀನಿತ್ತಿರಿ, ನಾಲಕ್ಕೆ ಬಿಡ್ಡಿಯನ್ನು ಹೇಗೆ ಕೊಡುತ್ತಿರಿ? ಇಂದನ್ನಲ್ಲಿ ನೈಋಡಿದರೆ ನಾಗನ್ನು ನುತ್ತದೆ, ಹಣಕಾಸಿನ್ನಿಮಂತ್ರಿಗಳು***

Mr. SPEAKER.—Expunge those words

ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕ್ಕಣಿಪ್ಪ.—***ಎಂದರೆ ಅಧಿವೇನು ಸಾಧ್ಯಮಿ? ದುಡ್ಡಿ ಸರ್ಕಾರಕ್ಕೆ ಬರುತ್ತದೆ, ಹೋಗುತ್ತದೆ ಎನ್ನುವುದು ತಿಳಿಯದೆ.....

ಅಧ್ಯಕ್ಷರು.—ಅದನ್ನು ಮರೆತುಬಿಡಿ.

ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕುಳ್ಳಪ್ಪ.—***ಎಂದರೆ (ಶ್ರೀ ಬಿ. ವಿ. ಗೌಡ : ಲ್ಯಾಕ್ ಆಫ್ ಫಾರ್ ಸೈಟ್‌ನೆನ್ನಾಗಿ); ಲ್ಯಾಕ್ ಆಫ್ ಫಾರ್ ಸೈಟ್‌ನೆನ್ನಾಗಿ.

ಅಧ್ಯಕ್ಷರು.—ಅದರ ಅರ್ಥ ಹಾಗಲ್ಲ. ನಾನು ಆ ಪದಗಳನ್ನು ಎಕ್ಸ್‌ಪಂಜ್ ಮಾಡಲು ಹೇಳಿದ್ದೇನೆ.

ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕುಳ್ಳಪ್ಪ.—ನಿಮಿಗೆ ಎಕ್ಸ್‌ಪಂಜ್ ಮಾಡುವದಕ್ಕೆ ಅಧಿಕಾರವಿದೆ. ನನ್ನ ಭಾಷಣವನ್ನು ಪ್ರೀರಿಸಿದ್ದಾಗಿ ಎಕ್ಸ್‌ಪಂಜ್ ಮಾಡುವದಕ್ಕೂ ಅಧಿಕಾರವಿದೆ. ಇದರಲ್ಲಿ ***ಅದಕ್ಕೆ ಏನು ಅರ್ಥ ಬಿರುತ್ತದೆ ಎಂದು ನೋಡಿ ತೆಗೆದುಹಾಕಿ. ತಮಿಗೆ ಅಧಿಕಾರವಿದೆ ಎಂದು ಅದನ್ನು, ನಾವು ಹೇಳಿದ ಪದಗಳನ್ನು ಎಕ್ಸ್‌ಪಂಜ್ ಮಾಡಿಕೊಂಡು ಹೊರೆರೆ ಏನಾಗುತ್ತದೆ?

ಅಧ್ಯಕ್ಷರು.—***ಎಂದರೆ ಏನು ಹೇಳಿದಿರಿ?

ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕುಳ್ಳಪ್ಪ.—ಲ್ಯಾಕ್ ಆಫ್ ಫಾರ್ ಸೈಟ್‌ನೆನ್ನಾಗಿ ಎಂದು ಹೇಳಿದೆ, ಸಾಮಾನ್ಯ.

ಅಧ್ಯಕ್ಷರು.—ಅದನ್ನು ಶ್ರೀ ಬಿ. ವಿ. ಗೌಡರು ಹೇಳಿರು.....

ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕುಳ್ಳಪ್ಪ.—ತಮ್ಮನ್ನು ನೋಡಿ ನನಗೆ ಹೆದರಿಕೆ ಅಯಿತು.....

Mr. SPEAKER.—The Hon'ble Member is the one person who is not capable of being frightened by anybody.

ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕುಳ್ಳಪ್ಪ.—ಅದಕ್ಕೂ ನೋಡಿ *** ಏನಾಗಿದೆ ಎಂದರೆ ವಿವರಿದಲ್ಲಿ ವಿವೇಚನೆ ಇಲ್ಲದೆ, ಯುಕ್ತಾಯುಕ್ತತೆ ಇಲ್ಲವೇ ಈ ತಿಂಡಿ ಪಡಿ ಮಾನವರು ನ್ನು ತಂದಿದಾರೆ. ಅದಕ್ಕೂ ನೋಡಿ ರವಾಗಿ ಇದನ್ನು ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ವಾತನು ತೆಗೆದುಕೊಳ್ಳಬೇಕು, ಸರ್ಕಾರದ ವಿಜಾನೆಗೆ ಬಿರತಕ್ಕ ಜಳಿವನ್ನು ಶ್ರೀಮಂತರ ಕಿಂತಯಲ್ಲಿ ಹಾಕುವುದು ಬೇದು; ಇದರಿಂದ ಕಾಲಿಗಾರರಿಗಾಗಲೇ ಬಡವಿರಿಗಾಗಲೇ ಏನೂ ಅನುಕೂಲವಾಗುವುದಿಲ್ಲ, ಒಳತಾಗುವುದಿಲ್ಲ, ಇದನ್ನು ಜಳಕಾಟಿನ ವಾಂತಿಗಳು ಸ್ವಲ್ಪ ಕಾಲ ತಡೆ ಹಿಡಿದು ಇಡಬೇಕು ಎಂದು ಹೇಳಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

†Sri B. D. JATTI.—Sir, if we want to encourage agricultural particularly plantations, it is necessary to give as many incentives as possible. For industries to thrive in this State and country, we are giving several amenities and facilities and on the same lines we have to think about agriculture also. Three or four Hon'ble Members have already spoken on the clause today. Hon'ble Mr. Appanna said that development rebate may be extended to cardomum, coconut, oranges and rubber plantations. In the original definition all these things are included. I have no objection to extend the development rebate to the items mentioned by the Hon'ble Member.

There was so much discussion about building but if we look to the original clause (e) in Section 5, it is very clear “Depreciation of buildings, machinery, plant, fencing materials and furniture which are the property of the societies and which are required for the purpose of deriving agricultural income...” Here we have only explained what is meant by building. Beyond that nothing is added. It was not defined but it has been clarified by explaining the word ‘building’.

Sri G. V. GOWDA.—The machinery and building mentioned in item (e) are those required for the purpose of deriving income. But the question is whether those buildings are necessary for the purpose of that income. It might be that agricultural income might be derived even without them.

Mr. SPEAKER.—It is a statutory liability. The Act imposes a liability to provide houses.

***Expunged as ordered by the Chair.

Sri B. D. JATTI.—The Hon'ble Member has again repeated the argument which he advanced. Here we wanted clarification for the building and we have given it.

Regarding special deduction for new cultivation, 10 per cent has been provided in the Bill. There was Rule 33 under the old Mysore Agricultural Income Tax Act, 1957. But this rule was nullified by the High Court on the ground that it was not based on any of the provisions of the Act. That Rule also gave deductions for new cultivation. The hon'ble Member knows that this benefit was being given to the planters. It is not correct to say that all the share-holders in private limited companies or public limited companies are rich people. There might be poor people or widows holding one or two shares. Simply because the name plantation occurs it is wrong to presume that all people connected with are rich people and it is wrong to say that the Government is yielding to rich people. I do not want to use words which the Hon'ble Member is accustomed to use.

Regarding the word relatives, this is not the first time we are adopting it. This Act is based more or less on the principles adopted in the Income Tax Act. When that Act is amended we are trying to follow the provisions of the amended Act. That has to be taken as a standard Act. In that Act the word "relatives" has been defined in the same manner as we have defined. But Mr. G. V. Gowda was saying that he has not seen any such definition anywhere so far.

Similarly, about remuneration to Director or Managing Director who happens to be a relative or near relative, the Indian Income Tax Act provides such procedure as is laid down in this bill. We have adopted the same words as contained in that act. This is the principle which has been followed from the Income-Tax Act in the present amending Bill. Here also I think the framers of the Income-Tax Act have not been influenced by any rich people. This is the procedure that has been accepted and put into practice since a number of years and that is the practice which I have accepted. I do not wish to say anything more. I hope the House will agree to the Bill.

4-00 P.M.

MR. SPEAKER.—The question is:

"That the Mysore Agricultural Income Tax (Amendment) Bill, 1964, be taken into consideration."

The motion was adopted.

CLAUSE 2.

Sri A. P. APPANNA.—I beg to move:

"That In sub-clause (3) in the new proviso, for the words "areca or coffee plants" or on maintenance of immature plants of areca or coffee", the words "areca, cardamom, coconut, coffee, orange or rubber plants and also on maintenance of

immature plants of areca, cardamom, coconut, coffee, orange or rubber" shall be substituted."

Mr. SPEAKER.—Amendment moved :

"That in sub-clause (3) in the new proviso, for the words "areca or coffee plants or on maintenance of immature plants of areca or coffee", the words "areca, cardamom, coconut, coffee, orange or rubber plants and also on maintenance of immature plants or areca, cardamom, coconut, coffee, orange or rubber" shall be substituted."

Is the Minister going to accept it ?

Sri B. D. JATTI.—Yes.

Mr. SPEAKER.—The question is :

"That In sub-clause (3) in the new proviso, for the words "areca or coffee plants or on maintenance of immature plants of areca or coffee",, the words "areca cardamom, coconut, coffee, orange or rubber plants and also on maintenance of immature plants of areca, cardamom, coconut, coffee, orange or rubber" shall be substituted."

The amendment was adopted.

Mr. SPEAKER.—The question is :

"That clause 2, as amended, stand part of the Bill."

The motion was adopted.

Clause 2, as amended, was added to the Bill.

Mr. SPEAKER.—The question is :

"That Clause 1, the Title the Preamble stand part of the Bill."

The motion was adopted.

Clause 1, the Title and the Preamble were added to the Bill.

Motion to pass.

Sri B. D. JATTI.—I beg to move that the Mysore Agricultural Income Tax (Amendment) Bill, 1964, as amended, be "passed."

Mr. SPEAKER.—The question is:

"That the Mysore Agricultural Income Tax (Amendment) Bill, 1964, as amended, be passed."

The motion was adopted.